

SPECIAL ELECTION REIMBURSEMENT GUIDELINES FOR SUBMISSION OF REIMBURSEMENT REQUEST FOR EXPENDITURES

Authority for Reimbursement ([Section 100.102, Florida Statutes](#)): Whenever any special election or special primary election is held as required in s. 100.101, the state is required to reimburse the county for expenses incurred to conduct that election. In order to be reimbursed:

- Reimbursement must be based on the actual expenses.
- Supervisor must file actual expenses (basis for reimbursement) with county and copy with the Department of State.
- The Department must verify the expenses before payment can be authorized.

Verification Process: The Department of Financial Services (DFS) Reference Guide for State Expenditures (see, specifically, pp. 41-42 at http://www.myfloridacfo.com/aadir/reference_guide/) contains the following detailed documentation requirements to be met for verification and authorization of payment:

- Submit two paper hard copies of your reimbursement request by US mail, express carrier, or hand delivery.
 - 1 copy for DOS records
 - 1 copy for DFS records
- Provide your Federal Employer Identification Number (FEID)
- Provide a cover letter indicating that the expenses have been filed with the county governing body
- Submit an itemized invoice for each expenditure category (see page 3), as well as a master invoice.
- Reimbursement will be made based on paid invoices/receipts
- Reimbursement will be based upon a “first in, first out” completed submission basis.
- DOS will not provide reimbursement for costs that are not solely caused by the special election, nor for expenses that are not required for the conduct of the special election.
- Identify only those portions of an invoice/receipt that directly relate to the state election when submitted for reimbursement on a consolidated invoice. For example, the state will not reimburse your entire monthly copier costs. DOS will reimburse the per copy charges as long as you have tracked the number of copies made which specifically relate to the special election.
- Provide justification for office supplies purchased for the special election. For example, if you bought one box of paper but only used two reams of paper from the box for the special election please separate the cost per reams out of the total cost per box. This way you are reimbursed the correct amount for your usage in the special election.
- It normally takes approximately 90 days for DOS to process a reimbursement request.
 - This may be delayed if the request lacks documentation
 - This may be delayed if insufficient appropriations exist to pay for the request.
- Questions about special election reimbursement should be directed to:
 - Ary Miller
 - 850-245-6190; Ary.Miller@DOS.MyFlorida.com

Timeline for Special Elections Reimbursement	
Event	Response
Special election announced by Governor's Office	Submit estimate of expenses to DOS
Elections Preparations	Keep detailed records of all expenses
Special Primary and Special Election Days	Conduct the election; continue keeping detailed records
Compile request and file copy of actual expenses upon which reimbursement will be based with county and mail hard-copy to DOS	DOS will review within 90 days*
DOS may ask for additional documents	If requested, provide additional documentation
Final determination of verified expenses	*DOS will authorize payment through DFS, if funds are available. If not, payment is rolled into next legislative appropriation.

Reimbursable Expenses	
Costs to County	Documentation Required
Temporary personnel	Copies of payroll registers. Must include gross salary, fringe benefits (if any), deductions (if any), hours worked times rate of pay, and net pay.
Overtime for full time employees	Copies of payroll registers. Must include gross salary, fringe benefits (if any), deductions (if any), hours worked times rate of pay, and net pay.
Poll workers	Hours worked, rate of pay & net pay per poll worker; If poll workers are not paid hourly, then information on the type of position worked and rate of pay must be included.
Polling site rentals	Invoices and proof of payment
Public notices	Newspaper clipping/newspaper invoice and proof of payment
Telephone costs	Bills with special assessments and proof of payment
Special permits	Vehicle rental, street closing permits, etc and proof of payment
Travel	Invoice and proof of payment. Note: the state will reimburse travel costs based on its own per-mile calculations
Office Supplies	Invoices and proof of payment
Mail-outs	Number of units mailed, sample item mailed, mailing cost per item, and proof of payment (printout from postage meter)
Printing ballots	Invoices and proof of payment

Non-reimbursable Reimbursable Expenses	
Costs to County	Reason
Food	Item not required for conduct of election
Bottled Water	Item not required for conduct of election
"I Voted" Stickers	Item not required for conduct of election
Expenses related to assembling the reimbursement request	Item not required for conduct of election
Regular salary pay for employees	Expense not incurred solely due to special election
Election supplies that are reusable for future elections	Expense not incurred solely due to special election
Voting Machines	Expense not incurred solely due to special election

Special Election Reimbursement Checklist

- ☐ Cover letter to DOS stating expenses have been filed with county governing body
- ☐ Federal Employer Identification Number (FEID) included
- ☐ All expenses were required for special election
- ☐ All expenses were incurred solely due to special election
- ☐ 2 paper hard copies of reimbursement are being submitted
- ☐ Every expenditure has documentation of purchase and proof of payment
- ☐ Master invoice with expenses broken down by expenditure category
- ☐ Separate invoice for each Expenditure Category
- ☐ Expenditure Category Invoice: Temporary Personnel
- ☐ Expenditure Category Invoice: Overtime for fulltime employees
- ☐ Expenditure Category Invoice: Poll Workers
- ☐ Expenditure Category Invoice: Polling site rentals
- ☐ Expenditure Category Invoice: Public notices
- ☐ Expenditure Category Invoice: Telephone Costs
- ☐ Expenditure Category Invoice: Permits
- ☐ Expenditure Category Invoice: Travel
- ☐ Expenditure Category Invoice: Office Supplies
- ☐ Expenditure Category Invoice: Mail-outs
- ☐ Expenditure Category Invoice: Ballots

Legal authority and reference guide: [Section 100.102, Florida Statutes;](http://www.myfloridacfo.com/aadir/reference_guide/)
[http://www.myfloridacfo.com/aadir/reference_guide/;](http://www.myfloridacfo.com/aadir/reference_guide/)